

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Public Works	(2) MEETING DATE August 1, 2006	(3) CONTACT/PHONE Straith Smith Zanartu, Accountant (805) 781-5282	
(4) SUBJECT Submittal of a Resolution Establishing the 2006-07 Special Tax Rate, and Confirming the per Parcel Special Tax Amount to be Placed on the 2006-07 Tax Roll for County Service Area No. 9, Zone I (East of Los Osos Creek)			
(5) SUMMARY OF REQUEST In May 2004, the voters in the County Service Area No. 9, Zone I approved a special tax to be assessed annually upon real property for emergency fire and medical response services. The attached Resolution establishes a 2006-07 special tax rate of \$44.94 per benefit unit. Adoption of the Resolution will provide the funding needed to compensate the Los Osos Community Services District for the emergency fire and medical services that they provide to CSA 9, Zone I via an agreement with the California Department of Forestry.			
(6) RECOMMENDED ACTION It is our recommendations that your Honorable Board: 1. Approve the attached Resolution to establish the 2006-07 Special Tax in County Service Area No. 9, Zone I which will confirm the 2006-07 amounts and authorize the annual collection of the special tax on property tax bills for County Service Area No. 9, Zone I. 2. Direct the Clerk to file the approved copy of the Resolution with the County Auditor no later than August 10, 2006.			
(7) FUNDING SOURCE(S) N/A	(8) CURRENT YEAR COST N/A	(9) ANNUAL COST N/A	(10) BUDGETED? <input type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> N/A
(11) OTHER AGENCY/ADVISORY GROUP INVOLVEMENT (LIST): Auditor/Controller, County Clerk, County Counsel, Sheriff, and Treasurer/Tax Collector			
(12) WILL REQUEST REQUIRE ADDITIONAL STAFF? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes, How Many? _____ <input type="checkbox"/> Permanent _____ <input type="checkbox"/> Limited Term _____ <input type="checkbox"/> Contract _____ <input type="checkbox"/> Temporary Help _____			
(13) SUPERVISOR DISTRICT(S) <input type="checkbox"/> 1st, <input checked="" type="checkbox"/> 2nd, <input type="checkbox"/> 3rd, <input type="checkbox"/> 4th, <input type="checkbox"/> 5th, <input type="checkbox"/> All		(14) LOCATION MAP <input checked="" type="checkbox"/> Attached <input type="checkbox"/> N/A	(15) Maddy Act Appointments Signed-off by Clerk of the Board N/A
(16) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Presentation <input type="checkbox"/> Board Business (Time Est. _____)		(17) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions (Orig + 4 copies) <input type="checkbox"/> Contracts (Orig + 4 copies) <input type="checkbox"/> Ordinances (Orig + 4 copies) <input type="checkbox"/> N/A	
(18) NEED EXTRA EXECUTED COPIES? <input type="checkbox"/> Number: _____ <input type="checkbox"/> Attached <input checked="" type="checkbox"/> N/A		(19) APPROPRIATION TRANSFER REQUIRED? <input type="checkbox"/> Submitted <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(20) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(21) W-9 <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	(22) Agenda Item History Date: 5-23-06
(23) ADMINISTRATIVE OFFICE REVIEW <div style="text-align: center; font-size: 1.2em; margin-top: 20px;">OK Leslie Brown</div>			

Reference: 06AUG1-C-3

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SAN LUIS OBISPO COUNTY DEPARTMENT OF PUBLIC WORKS

Noel King, Director

County Government Center, Room 207 • San Luis Obispo CA 93408 • (805) 781-5252

Fax (805) 781-1229

email address: pwd@co.slo.ca.us

TO: Board of Supervisors

FROM: Straith Smith Zanartu, Accountant *ASZ*

VIA: Will Clemens, Department Administrator *WC*

DATE: August 1, 2006

SUBJECT: Submittal of a Resolution Establishing the 2006-07 Special Tax Rate, and confirming the per parcel Special Tax amount to be placed on the 2006-07 Tax Roll in County Service Area No. 9, Zone I (East of Los Osos Creek)

Recommendations

It is our recommendations that your Honorable Board:

1. Approve the attached Resolution to establish the 2006-07 Special Tax in County Service Area No. 9, Zone I which will confirm the 2006-07 amounts and authorize the annual collection of the special tax on property tax bills for County Service Area No. 9, Zone I.
2. Direct the Clerk to file the approved copy of the Resolution with the County Auditor no later than August 10, 2006.

Discussion

The recommended action to collect the 2006-07 special tax rate for County Service Area No. 9, Zone I (CSA 9-I) is consistent with prior years. The CSA 9-I Special Tax Revenues will be used to compensate the Los Osos Community Services District (LOCSD) for the emergency fire and medical services that they provide to CSA 9-I via an agreement with the California Department of Forestry.

On May 4, 2004 a special tax election was approved by voters in CSA 9-I to increase the special tax to \$42.00 per benefit unit in order to fund the increasing cost of providing emergency fire and medical response services, to be increased each year thereafter not more than the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date, in accordance with the units of benefit.

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Other Agency Involvement/Impact

County Counsel has reviewed the subject Resolution and approved it as to legal form and effect. The Offices of the Auditor-Controller and Treasurer/Tax Collector are involved in the process of collecting service charges on the property tax bills. The County Clerk will file the resolution with the Auditor/Controller.

The emergency fire and medical response services are currently provided by the South Bay Fire Department (Los Osos Community Services District) via an agreement with the California Department of Forestry.

Financial Considerations

The recommended action will generate approximately \$23,000 in revenue which is needed to cover estimated annual contract costs of \$20,000, plus staff and overhead costs.

The attached resolution and exhibit reflect the amounts to be charged to each parcel.

Results

The recommended action will continue to result in the fastest response time possible for emergency and fire protection to CSA 9-I, which is necessary for maintaining a desirable level of health and safety for the community and promotes their quality of life.

Attachments: Resolution and Exhibit
 Vicinity Map

File: Districts/CSA 9I

Reference: 06AUG1-C-3

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IN THE BOARD OF SUPERVISORS
County of San Luis Obispo, State of California

(ACTING AS THE GOVERNING BOARD OF COUNTY SERVICE AREA NO. 9, ZONE I) _____ day _____, 20____

PRESENT: Supervisors

ABSENT:

RESOLUTION NO.

**RESOLUTION TO ESTABLISH 2006-07 SPECIAL TAX
IN COUNTY SERVICE AREA NO. 9-I**

The following Resolution is hereby offered and read:

Resolution to set special taxes for fire emergency structural protection and ambulance services in County Service Area No. 9, Zone I.

WHEREAS, County Service Area No. 9, Zone I, has need to have special taxes levied therein for the 2006-07 fiscal year to cover the costs of providing fire protection and ambulance services within said district; and

WHEREAS, Section 53978 of the California Government Code provides for such special taxes to be levied upon each parcel of real property within said district for such purposes, provided that an election is first held in said district upon the question of whether such special tax should be levied; and

WHEREAS, Ordinance No. 3021, adopted February 3, 2004, called for a special election in County Service Area No. 9, Zone I, for the purpose of submitting to the qualified voters of the zone the proposition for adoption of a special tax for emergency structural fire protection and ambulance services in said zone, provided such tax does not exceed certain maximums, to-wit:

Forty-two dollars (\$42.00) per benefit unit, to be increased each year thereafter not more than the average of the percentage increases in the Consumer Price Index for all items for San Francisco/Oakland/San Jose and the Consumer Price Index for all items for Los Angeles/Anaheim/Riverside at June 30 of the current year over the previous year's average of those indexes on the same date, in accordance with the following units of benefits:

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<u>Real Property Land Use</u>	<u>Number of Units of Benefits per parcel</u>
Undeveloped property -	
Parcels of:	2
20 acres or less	3
Over 20 acres	
Developed property -	
Parcels containing:	
One residence	4
Two residences (duplex or two separate single family residences)	5
Three or more residences (triplex, fourplex, etc., or three or more single family residences)	6
Other (church, nursery, cemetery, professional)	4

WHEREAS, the voters of said district, on May 4, 2004 by a 2/3rds majority vote of those voting on the issue approved the levying of a special tax within said district for the fiscal year 2004-05 and continuously thereafter for said purposes, providing said special tax does not exceed certain maximum amounts as set forth herein.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Supervisors of San Luis Obispo, State of California, sitting as the Governing Board of County Service Area No. 9, Zone I, as follows:

1. That the recitals set forth hereinabove are true, correct and valid.
2. That the special tax rate for 2006-07 is hereby set within said Zone I at \$44.94 per benefit unit and in accordance with the schedule of Units of Benefits set forth above and in said Ordinance No. 3021.
3. That the special tax on the parcels of real property in County Service Area No. 9, Zone I, shall be and are hereby established imposed and levied in the amounts set forth on Exhibit "A" which is hereby attached hereto and incorporated herein by reference as though here fully set forth.
4. That said special taxes shall be collected at the same time and in the same manner as the general taxes levied for County purposes.

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Upon motion of Supervisor _____, seconded by Supervisor _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

the foregoing Resolution is hereby adopted.

Chairperson of the Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

[SEAL]

APPROVED AS TO FORM AND LEGAL EFFECT:

JAMES B. LINDHOLM, JR.
County Counsel

By: *Cathal J. Moran*
Deputy County Counsel

Dated: 7/17/06

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STATE OF CALIFORNIA, }
County of San Luis Obispo, } ss.

I, _____, County Clerk and ex-officio Clerk of the Board of Supervisors, in and for the County of San Luis Obispo, State of California, do hereby certify the foregoing to be a full, true and correct copy of an order made by the Board of Supervisors, as the same appears spread upon their minute book.

WITNESS my hand and the seal of said Board of Supervisors, affixed this _____ day of _____, 20 _____.

County Clerk and Ex-Officio Clerk of the Board of Supervisors

(SEAL)

By _____ Deputy Clerk.

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SPECIAL TAX 2006-2007 - CSA 9-I

Exhibit A

19-Jul-06

<u>Tax Fund:</u>	<u>1808</u>	<u>APN</u>	<u>AMOUNT</u>
		067-011-003	\$134.80
		067-011-004	\$89.86
		067-011-018	\$179.74
		067-011-019	\$134.80
		067-011-020	\$134.80
		067-011-021	\$134.80
		067-011-022	\$179.74
		067-011-035	\$134.80
		067-011-041	\$134.80
		067-011-042	\$179.74
		067-011-047	\$134.80
		067-011-048	\$134.80
		067-011-049	\$134.80
		067-011-050	\$179.74
		067-011-051	\$179.74
		067-012-012	\$224.68
		067-031-001	\$179.74
		067-031-008	\$134.80
		067-031-011	\$179.74
		067-031-021	\$179.74
		067-031-036	\$89.86
		067-031-037	\$179.74
		067-031-038	\$134.80
		067-041-003	\$179.74
		067-051-004	\$269.60
		067-131-002	\$179.74
		067-131-013	\$179.74
		067-131-014	\$179.74
		067-131-015	\$179.74
		067-132-014	\$179.74
		067-132-015	\$179.74
		067-132-016	\$134.80
		067-132-020	\$179.74

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<u>Tax Fund:</u> 1808	<u>APN</u>	<u>AMOUNT</u>
	067-132-021	\$224.68
	067-132-022	\$179.74
	067-132-023	\$179.74
	067-132-024	\$89.86
	067-132-025	\$89.86
	067-132-026	\$89.86
	067-132-027	\$89.86
	067-132-036	\$134.80
	067-132-037	\$179.74
	067-161-005	\$179.74
	067-161-007	\$134.80
	067-161-008	\$134.80
	067-161-010	\$179.74
	067-161-011	\$179.74
	067-161-014	\$134.80
	067-161-015	\$89.86
	067-161-016	\$134.80
	067-171-011	\$134.80
	067-171-012	\$224.68
	067-171-019	\$179.74
	067-171-020	\$179.74
	067-171-031	\$179.74
	067-171-032	\$179.74
	067-171-033	\$179.74
	067-171-038	\$134.80
	067-171-039	\$179.74
	067-171-043	\$179.74
	067-171-045	\$179.74
	067-171-046	\$179.74
	067-171-047	\$179.74
	067-171-048	\$179.74
	067-171-049	\$89.86
	067-171-084	\$179.74
	067-171-085	\$134.80
	074-222-001	\$179.74
	074-222-002	\$89.86
	074-222-003	\$89.86
	074-222-006	\$89.86
	074-222-007	\$179.74

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<u>Tax Fund:</u> 1808	<u>APN</u>	<u>AMOUNT</u>
	074-222-008	\$179.74
	074-222-009	\$179.74
	074-222-010	\$179.74
	074-222-012	\$179.74
	074-222-014	\$179.74
	074-225-008	\$89.86
	074-225-009	\$179.74
	074-225-010	\$179.74
	074-225-012	\$179.74
	074-225-013	\$179.74
	074-225-014	\$179.74
	074-225-015	\$179.74
	074-225-016	\$179.74
	074-225-017	\$179.74
	074-225-019	\$179.74
	074-225-020	\$179.74
	074-225-021	\$179.74
	074-225-022	\$89.86
	074-225-023	\$179.74
	074-225-024	\$179.74
	074-225-025	\$179.74
	074-225-026	\$179.74
	074-225-028	\$179.74
	074-225-029	\$179.74
	074-225-030	\$179.74
	074-225-031	\$179.74
	074-225-032	\$179.74
	074-225-035	\$179.74
	074-225-036	\$179.74
	074-225-037	\$179.74
	074-225-038	\$179.74
	074-225-039	\$134.80
	074-351-001	\$179.74
	074-351-002	\$179.74
	074-351-003	\$179.74
	074-351-017	\$179.74
	074-351-018	\$179.74
	074-352-001	\$179.74
	074-352-002	\$89.86

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<u>Tax Fund:</u> 1808	<u>APN</u>	<u>AMOUNT</u>
	074-352-003	\$179.74
	074-352-004	\$179.74
	074-352-005	\$179.74
	074-352-006	\$179.74
	074-352-007	\$179.74
	074-352-008	\$179.74
	074-352-009	\$179.74
	074-353-001	\$179.74
	074-353-002	\$179.74
	074-353-003	\$179.74
	074-353-004	\$179.74
	074-353-005	\$179.74
	074-353-006	\$89.86
	074-353-007	\$179.74
	074-353-008	\$179.74
	074-353-011	\$179.74
	074-353-012	\$224.68
	074-353-013	\$179.74
	074-353-014	\$179.74
	074-353-015	\$179.74
	074-353-016	\$179.74
	074-353-017	\$179.74
	074-353-018	\$179.74
	074-353-019	\$179.74
	074-353-020	\$224.68
	074-353-022	\$179.74
	074-354-008	\$179.74
	074-354-009	\$89.86
	074-354-010	\$179.74
	074-354-012	\$179.74
	074-354-013	\$179.74

Grand Total: **\$23,455.82**

Tax Fund: 1808 **No of APNs:** 142

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